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*Proposed Counsel for Federal Resources Corporation*

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**IN THE UNITED STATES BANKRUPTCY COURT  
DISTRICT OF UTAH, CENTRAL DIVISION**

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| In re <b>FEDERAL RESOURCES CORPORATION,</b><br><br>Debtor. | Bankruptcy Case No. 14-33427<br><br>(Chapter 11) |
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**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

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Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

| (1)  | (2)   | (3)  | (4)  | (5)   |
|--|---|--|--|---|
| Name of creditor and complete mailing address including zip code | Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted | Nature of claim (trade debt, bank loan, government contract, etc.) | Indicate if claim is contingent, unliquidated, disputed or subject to setoff | Amount of claim [if secured also state value of security] |

| (1)  | (2)   | (3)   | (4)  | (5)   |
|--|---|---|--|---|
| Name of creditor and complete mailing address including zip code   | Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted | Nature of claim (trade debt, bank loan, government contract, etc.)                          | Indicate if claim is contingent, unliquidated, disputed or subject to setoff | Amount of claim [if secured also state value of security] |
| 1 Aztec Energy Corporation<br>40 Cuttermill Road<br>#201<br>Great Neck, NY<br>11021  |   | Advances made for operations of Federal Payroll, Rent, Storage Rental, Legal & Professional |  | \$ 13,616,466.59  |
| 2 McGuire Woods LLP, ATT: Gregg Rosen<br>Dominion Tower<br>625 Liberty Avenue,<br>23rd Floor<br>Pittsburgh, PA<br>15222-3142 |   | Legal Services  |  | \$187,143.88  |
| 3 Tanner LLC, ATT:<br>36 South State Street,<br>Suite 600<br>Salt Lake City, UT<br>84111-1400                                |   | Professional Services, CPA  |  | \$11,340.75   |
| 4 Scott A. Butters<br>128 N. Valleyview Drive<br>North Salt Lake, UT<br>84054  |   | Accrued Salary  |  | \$235,000.00  |
| 5 Scott A. Butters<br>128 N. Valleyview Drive<br>North Salt Lake, UT<br>84054  |   | Advances made on behalf of debtor with his personal credit card                             |  | \$7,000.00  |
| 6 CT Corporation System<br>P.O. Box 4349<br>Carol Stream, IL<br>60197-4349   |   | Foreign Corporation Representation in Colorado  |  | \$90.00   |
| 7 Fabian & Clendenin<br>215 South State Street, Suite 1200<br>Salt Lake City, UT<br>84111-2323                               |   | Legal Services  |  | \$738.50  |
| 8 Weaver & Fitzhugh, P.C.<br>333 South 5 <sup>th</sup><br>Montrose, CO<br>81401-5704   |   |   |  | \$2,399.97  |

| (1)   | (2)   | (3)  | (4)  | (5)   |
|---|---|--|--|---|
| Name of creditor and complete mailing address including zip code  | Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted | Nature of claim (trade debt, bank loan, government contract, etc.) | Indicate if claim is contingent, unliquidated, disputed or subject to setoff | Amount of claim [if secured also state value of security] |
| 9 Mike Ramsden<br>Ramsden & Lyons,<br>LLP<br>700 Northwest<br>Boulevard<br>P.O. Box 1336<br>Coeur d' Alene, ID<br>83814-1336  |   | Legal Services-<br>CERCLA<br>Litigation                            |  | \$90,000.00   |
| 10 USDA<br>Paul Gormley<br>U.S. Department of<br>Justice<br>Environmental and<br>Natural Resources<br>Section<br>1961 Stout Street<br>Denver, CO 80294  |   | CERCLA<br>Litigation<br>Judgment                                   | Disputed   | \$4,406,340.66  |
| 11 USDA<br>Paul Gormley<br>U.S. Department of<br>Justice<br>Environmental and<br>Natural Resources<br>Section<br>1961 Stout Street<br>Denver, CO 80294  |   | CERCLA<br>Litigation Legal<br>Fees                                 | Disputed   | \$1,500,000.00  |
| 12 Utah State Tax<br>Commission<br>210 N 1950 W<br>Salt Lake City, UT<br>84134  |   | Penalties, interest<br>for non-filing of<br>Income Tax<br>Returns  | Unliquidated   | \$4,000.00  |
| 13 Alliance, Ronald J.<br>Goldberg,<br>individually,<br>Hyperion, Hyperion<br>2, Falcon Crest<br>c/o Klafter & Mason,<br>L.L.C.<br>195 Route 9 South,<br>Suite 204,<br>Manalapan, New<br>Jersey 07726 |   | Finder's fee on<br>failed Caldera<br>Transaction                   |  | \$167,000   |

|    | (1)<br>Name of creditor and complete mailing address including zip code  | (2)<br>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted | (3)<br>Nature of claim (trade debt, bank loan, government contract, etc.) | (4)<br>Indicate if claim is contingent, unliquidated, disputed or subject to setoff | (5)<br>Amount of claim [if secured also state value of security] |
|----|--|--|---|---|--|
| 14 | Scott A. Butters<br>128 N. Valleyview Drive<br>North Salt Lake, UT 84054 |  | Advances for internet services  |   | \$375.00   |
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**DECLARATION UNDER PENALTY OF PERJURY  
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, Scott A. Butters, President of Federal Resources Corporation, named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding 20 Largest Unsecured Claims and that it is true and correct to the best of my information and belief.

DATED: December 29, 2014.

**FEDERAL RESOURCES CORPORATION**



By: Scott A. Butters  
Its: President